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SUBJECT.

Review on the Administration Report of the Devaswom Dept of Cochin State for the year 1804 M.E.

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GENERAL AND REVENUE SECRETARIAT

(Muzrai)

NOTES.

File No. 322 – 09.

FILE HEADING.

Review on the Administration Report of the Devaswom Deptt of the Cochin State for the year 1084 M E.

From

The Govt of Cochin.

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BRIEF ABSTRACT OF LETTER.

Forwards the Review.

NOTES AND ORDERS.

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Notes—First sheet

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—Devaswom Department—

Reviewing the report on the administration of the—for the year 1084 M. E.

Proceedings of the Diwan of Cochin

REVENUE DEPARTMENT.

(Devaswom).

Order dated 2nd November 1909, Ref. on P. R. No. 21 of 85.

—Devaswom Department—

Reviewing the report on the administration of the—for the year 1084 M. E.

(c) *Total receipts.*—The total revenue under all heads (including sale proceeds of paddy) for the year amounted to Rs. 1,06,510 (Rs. 81,787 under land revenue and Rs. 24,723 under other items), as against Rs. 1,07,745 in 1083 and Rs. 1,07,900 according to the revised estimate of 1084. The difference between the actuals and the revised estimate is due to the sale proceeds of paddy, collected during the year, not having been fully credited to the Treasury during the year. The Superintendent says that at present there is no system in the matter of crediting the sale proceeds of paddy to the Treasury. It is hoped that with the introduction of the new system of accounts ordered in the Diwan's Proceedings dated 6th August 1909, Ref. on C. No. 1391 of 83, the defect referred to will be remedied. The Superintendent will also issue clear instructions on the point to the subordinates concerned.

(d) The total expenditure amounted to Rs. 1,54,581, as against Rs. 1,54,136 in the previous year and as against Rs. 1,57,590 according to the revised estimate. This expenditure is distributed as follows :—

	1083.	*1084.*
	RS.	RS.
(a) Cost of establishments	35,243	29,864
(b) Fixed and recurring charges connected with the daily worship in the temples	1,03,443	1,03,085
(c) Special charges such as Kalasams and like extraordinary ceremonies	3,978	6,830
(d) Miscellaneous including contingencies, law charges, &c.	11,472	14,802
Total	1,54,136	1,54,581

(e) *Financial.*—Deducting the receipts under all heads during the year (Rs. 1,06,510) from the actual total expenditure on Incorporated Devaswoms (Rs. 1,54,581), the net expenditure on the Incorporated Devaswoms was Rs. 48,071, as against Rs. 46,391 in 1083.

4. *Unincorporated Devaswoms* :—

(a) D. C. B. of rent on lands.—The arrears of rent at the end of 1083 were 1,08,225 parahs of paddy and Rs. 20,570, which, with the Kooduthal Kuravu effected on account of renewals, &c., amounted to 1,08,070, parahs of paddy and Rs. 20,852. The current demand of the year was 1,72,139 parahs of paddy and Rs. 34,949, as against 1,72,780 parahs of paddy and Rs. 34,279 in the previous year. There was thus a total of 2,80,209 parahs of paddy and Rs. 55,801 for collection during the year, of which 1,64,000 parahs of paddy and Rs. 35,286 were collected, as against 1,95,903 parahs of paddy and Rs. 42,325 in 1083, and 8,410 parahs of paddy and Rs. 1,247 were written off, leaving a very heavy balance of 1,07,799 parahs of paddy and Rs. 19,268 in arrears at the close of the year. The major portion of the arrears is reported to relate to the Elangunnapuzha, Annamanada, Mulakunnathukavu, Pazhuvam, Triprayar and Kadavallur Devaswoms. No explanation has been offered for such a heavy balance Though the then Superintendent assured last year that prompt steps were being taken for the early collection of the recoverable portion of the arrears, the Diwan regrets to note that there has been no appreciable improvement in this direction In fact, the old arrears have practically remained stationary. The present Superintendent, it is hoped, will, as promised by him, take the necessary steps for the prompt realisation of the arrears excepting those relating to the Elangunnapuzha Devaswom, which are now entrusted to the Revenue department for collection. A sum of Rs. 1,403 was pending collection at the end of 1083 from the tenants on account of assessment on lands belonging to some of these Devaswoms in British territory, paid in advance from the Devaswom funds. This together with the current demand of Rs. 3,916 on this account made a total of Rs 5,319 to be recovered from the tenants, of which a sum of Rs. 3,411 was collected during the year, leaving a heavy balance of Rs. 1,908 in arrears. Of this balance, a sum of Rs. 1,576 is reported to be involved in suits.

(b) *Other items of revenue.*—The items of receipts included under this head are :—

	1083		1084	
	Paddy Parahs	Money Rs.	Paddy Parahs	Money Rs.
(1) Offerings and gifts	4,605	12,989	3,105	14,036
(2) Interest on loans and endowments	15	43,497	159	35,770

	1083		1084	
	Paddy Parahs	Money Rs.	Paddy Parahs	Money Rs.
(3) Loans and decree debts recovered	45	1,68,044	Nil	11,785
(4) Miscellaneous	6,017	84,766	1,556	78,642
Total	10,682	3,09,296	4,820	1,40,253

Thus the total of the other items of revenue of these Devaswoms during the year was 4,820 parahs of paddy and Rs. 1,40,253, as against 10,682 parahs of paddy and Rs. 3,09,296 in the previous year.

The large increase in receipts last year under this head was due to the sale proceeds of the gold Thalakkettus of the Tripunithura, Ooragom and Triprayar Devaswoms and to the repayment of the temporary loan of Rs. 1,40,000 by the Sirkar to the Tripunithura Devaswom together with the interest due thereon. No such corresponding receipts accrued in the year under review.

(c) *Total receipts.*—The revenue under all heads of the Devaswoms amounted to 84,730 parahs of paddy realised actually in kind and Rs. 2,36,767 (including the sale proceeds of a portion of the paddy collection), as against 1,08,028 parahs of paddy and Rs. 3,96,263 in the previous year.

Adopting the commutation rate of 8 annas per parah, the price of 84,730 parahs of paddy comes to Rs. 42,365, and the total receipts for the year would amount to Rs. 2,79,132, as against Rs. 2,80,300 according to the revised estimate.

(d) *Expenditure.*—The total expenditure of the Unincorporated Devaswoms during the year amounted to 70,607 parahs of paddy and Rs. 1,76,158, as against 86,120 parahs of paddy and Rs. 1,30,961 in the previous year as shown below:—

	1083		1084	
	Paddy Parahs	Money Rs.	Paddy Parahs	Money Rs.
(1) Establishment charges ...	14,244	21,740	13,312	23,087
(2) Fixed and annual recurring charges connected with the conduct of worship in temples ...	65,837	42,798	53,740	57,205
(3) Special charges of do ...	100	9,612	83	14,947
(4) Travelling allowance ...	...	1,643	..	2051
(5) Purchase and repair of vessels ...	...	658	...	295
(6) Assessment ...	34	21,076	...	35,025
(7) Law charges ...	...	3,343	...	30,148
(8) Miscellaneous ...	5,905	30,091	3,472	13,400
Total ...	86,120	1,30,961	70,607	1,76,158

The decrease in paddy expenditure was due chiefly to the substitution of money payment for payment in kind in some of the important institutions, the amount calculated at 8 annas per parah of paddy being included in the expenditure under money. The increase under money was due to (1) the increase corresponding to the decrease in paddy as shown above, (2) the performance of a kalasam in the Kynila temple subordinate to the Perumanom Devaswom, (3) construction of the Tripunithura Devaswom office-building, (4) the increased assessment on account of the recent Settlement in the State and the reduction of increment remission in British territory and (5) to the liquidation of the decree debts of Rs. 27,332 of the Pazhuvam Devaswom.

Adopting the rate of 8 annas per parah, the total expenditure for the year amounts to Rs. 2,11,461, as against the revised estimate of Rs. 2,30,300.

(e) *Financial.*—Deducting the total expenditure of 70,607 parahs of paddy and Rs. 1,76,158 from the total receipts of 84,730 parahs of paddy and Rs. 2,36,767, the transactions of the year relating to the Unincorporated Devaswoms resulted in a surplus of 14,123 parahs of paddy and Rs. 60,609, as against 21,908 parahs of paddy and Rs. 84,949 in the previous year. The surplus of 1083 was augmented by a few items of extraordinary revenue. In the year under review, there was poor collection under arrears and increase of expenditure on account of liquidation of debts of the Pazhavam Devaswom, construction of office building, &c.

The balance to the credit of the several Unincorporated Devaswoms amounted to 56,587 parahs of paddy and Rs. 12,24,012 at the end of the year as shown below:—

	Paddy Parahs	*Money* Rs.
(i) Balance in hand with the Devaswom Muthalpidis	54,739	35,210
(ii) Investments in Debenture bonds and G. I. P. Notes	Nil	6,72,401
(iii) Other investments as loans granted on landed securities	1,848	2,38,661
(iv) Deposits in Sirkar Treasuries ...	Nil	2,77,740
Total ...	56,587	12,24,012

Out of the total of Rs. 12,24,012, a sum of Rs. 9,11,062 has been invested on interest. The total investments in the year under review amounted to 2½ lacs, withdrawn from the general cash balance of the State.

The question of investing the surplus funds advantageously to the several Devaswoms has been dealt with in the Diwan's Proceedings ordering the reorganisation of the department, and the Diwan notes the Superintendent's assurance that action will be taken in accordance with the instructions contained therein.

A sum of Rs. 47,332 and 2,288 parahs of paddy was pending adjustment at the beginning of the year under the head of (Vivaram) advances made from the Devaswom funds for various purposes in previous years. Of this, Rs. 30,287 and 1,159 parahs of paddy were adjusted during the year, leaving a balance of Rs. 17,045 and 1,129 parahs of paddy at the end of the year. All the pending items should be adjusted before the close of 1085.

5 *Renewals.*—Under both classes of Devaswoms, 1,042 deeds were renewed during the year involving lands to the extent of 7,339 parahs of wet land, 941 parambas and 177 tharas, chiras, &c., as against 649 deeds involving 5,894 parahs of wet land, 449 parambas and 178 tharas, chiras, &c., in the previous year. The renewal fees collected in 1084 amounted to Rs. 3,554 and 230 parahs of paddy, as against Rs. 4,132 and 115 parahs of paddy in 1083. The increase in rent consequent on these renewals was Rs. 1,658 and 2,791 parahs of paddy. The renewal work compares favourably with that of the previous year.

6. *Litigation.*—14 suits were pending at the beginning of the year which, with the 18 suits filed during the year, made a total of 32 suits. Of these, 19 were disposed of, leaving a balance of 13. 46 decrees were pending execution at the beginning of the year and 18 decrees were obtained during the year, thus making a total of 64 for execution. Of these, 31 were executed and one decree appealed against, leaving 32 pending at the close of the year. Of these 32, three are reported to have been partially executed. The work in this direction demands more attention on the part of the Devaswom officers concerned.

7. *Enquiries conducted under the Cochin Hindu Religious Institutions Regulation.*—Enquiries about the mismanagement of two private religious institutions were held in the year under the Regulation, but in neither case was there any sufficient ground for the assumption of their management by the Government.

8. *Cranganur Devaswoms.*—The two Devaswoms belonging to the Cranganur Estate, *viz.*, (1) Sreekurumba Bhagavathy Devaswom and (2) Kannanamkulam Devaswom continued to be under the management of the Government as in the previous year.

The whole demand of 1,084 parahs of paddy and Rs. 8,407 including Rs. 4, the arrears of 1083, excepting annas 12, was collected during the year. There was also a receipt of Rs. 16,192 under "Offerings and gifts" during the year, besides two other minor items of Rs. 211 and Rs. 92 under "British assessment recovered" and "Miscellaneous" respectively. Thus the total receipts of the Devaswoms amounted to 1,084 parahs of paddy and Rs. 24,901, as against 1,083 parahs of paddy and Rs. 31,718 in the previous year. The total expenditure was Rs. 15,007, as against Rs. 14,903 in 1083.

9. *Charitable institutions.*— The expenditure under Oottupuras, Water Pandals, Satrams and subscriptions to charitable institutions amounted, during the year, to Rs. 51,037, as against Rs. 50,247 in the previous year. The increase is reported to be due mainly to the rise in the cost of rice and provisions and also to the increase in the number of meals

in the Kannamkulangara choultry. Rice continued to be supplied to several of the Oottus out of the surplus paddy of the Unincorporated Devaswoms. The management of the Oottus should be given careful attention by the Devaswom Superintendent with reference to the instructions issued in Diwan's Proceedings dated 6th August 1909, Ref on C No. 1391 of 83.

10. *Inspection work.*—The Superintendent was out on inspection work for 254 days and the Inspector for 308 days in the year, as against 298 and 265 days in the previous year. The inspection work of the Superintendent was satisfactory.

11. *General remarks.*—The administration of the year was conducted on the old lines pending the reorganisation of the department and may be considered to be on the whole fairly satisfactory under the circumstances. Better attention however should have been paid to the collection of arrears of revenue of Unincorporated Devaswoms, which demand the earnest attention of the Superintendent. Under the revised scheme which came into force in the current year it is expected that all temples, individually as well as collectively as placed in groups, will be more efficiently managed, and strict control will be exercised over all items of expenditure for which a definite scale is fixed. The settlement of the lands of the Unincorporated Devaswoms in regard to which the detailed proposals of the Superintendent have already been sanctioned should simplify the administration to a great extent The Diwan hopes that, with the organised and efficient staff now allowed for the detailed management of the religious institutions, the Devaswom Superintendent will be able to show a marked improvement in the next administration report.

A. R. BANERJI,
Diwan of Cochin.

To

The Devaswom Superintendent
,, Sarvadhikariakar
,, British Resident (with covering letter).